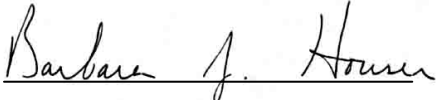




ENTERED
TAWANA C. MARSHALL, CLERK
THE DATE OF ENTRY IS
ON THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed January 26, 2010


United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:	§	
	§	Case No. 08-36705-BJH-11
SUPERIOR AIR PARTS, INC.	§	
	§	Hearing Date: 01/20/2010
DEBTOR-IN POSSESSION.	§	Hearing Time: 1:15 p.m.

ORDER GRANTING OBJECTION TO CLAIM NO. 180
FILED BY WSK "PZL KALISZ" SA

Upon the Objection to Claim No. 180 filed by WSK "PZL Kalisz" SA (the "Objection") of Marla Reynolds, Trustee, of the Superior Creditor's Trust (the "Trustee") as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Trustee having provided proper notice of the Objection; and the Court having held a hearing to consider the requested relief (the "Hearing") with the appearances of all interested parties noted in the record of the

Hearing; and the Court having found sufficient legal and factual grounds for disallowing Claim No. 180 filed by WSK "PZL Kalisz" SA; and the Court having determined that the legal and factual bases set forth in the Objection establish just and sufficient cause to grant the requested relief herein; and therefore, it is:

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, Claim No. 180 filed by WSK "PZL Kalisz" SA is hereby disallowed and expunged in its entirety; and it is further

ORDERED that WSK "PZL Kalisz" SA is not entitled to a distribution in this Bankruptcy Case; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

END OF ORDER